

**Questionnaire 21-004: Activities Within Iowa  
For a Corporation, Partnership or LLC****Enter the reference number from our letter here:** \_\_\_\_\_**It is important that you sign the last page of the questionnaire.***Please provide a detailed explanation when requested. If more room is needed, attach a separate page.*

1. Exact corporation, business or trade name and address of principal office if different from our letter: \_\_\_\_\_
  
2. Date of Original Formation: (Mo/Yr) \_\_\_\_\_ State of Incorporation \_\_\_\_\_
  
3. Taxpayer Identification Number (TIN) also known as the Federal Employer Identification Number (FEIN) from your Federal Income Tax return. \_\_\_\_\_
  
4. Business Activity Code, NAICS, from your Federal Income Tax return. It can be found in "Additional Information" area of the return by Schedule J (Tax Computation). \_\_\_\_\_
  
5. Have you ever had an election as an S Corp.? Yes \_\_\_\_ No \_\_\_\_  
If YES, for what periods? \_\_\_\_\_
  
6. If you have ever filed returns with this Department, please complete the following:

	Yes/No	Periods	TIN/Permit #
Corporation Income Tax?	_____	_____	_____
Sales/Use Tax?	_____	_____	_____
Withholding Tax?	_____	_____	_____
Motor Fuel Tax?	_____	_____	_____
  
7. If an affiliated company does or did file an Iowa return, please complete the following:

	Yes/No	Periods	TIN/Permit #
Corporation Income Tax?	_____	_____	_____
Sales/Use Tax?	_____	_____	_____
Withholding Tax?	_____	_____	_____
Motor Fuel Tax?	_____	_____	_____
  
8. If you are included in a consolidated Federal return, please provide the name, address and FEIN or TIN used on that return: \_\_\_\_\_
  
9. Describe your business in detail (including copies of all sales brochures and other documents pertaining to your products made available to your customers): \_\_\_\_\_

10. Please enclose a copy of your annual report or Federal 10k form for the latest period available.  
Please Note: All information provided is confidential under Iowa Code and Rules.

11. Enter name and Iowa mailing address for 5 largest customers located in Iowa:  
(If you have no customers indicate this by stating "no Iowa customers")

Name/Address	End User / Reseller / Other
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

12. Enter the requested information for the preceding three years for which tax information is available.

MM/DD/YY	Sales Shipped into IA	All Sales	Net Federal Taxable Income Before Net Operating Loss
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Please give detailed answers to all remaining questions. If needed, attach additional explanation sheets.  
If a document answers the question, submit the document.

Answers will apply to each tax period indicated on page one. Employees who are most familiar with activities described by each question should complete this questionnaire. It is important that all people helping to answer this questionnaire are listed in question 30.

Please mark Yes or No for all that apply

13. Does your company solicit sales by	Yes	No
a. Company employee(s) traveling in Iowa on company business?	_____	_____
b. Telephone or telemarketing?	_____	_____
c. Mail order (catalog or publications)?	_____	_____
d. Participating in Iowa trade shows?	_____	_____
e. Independent representative(s)?	_____	_____
f. Independent dealer(s)?	_____	_____
g. Independent contractor(s)?	_____	_____
h. Other	_____	_____

If yes to items e - h, complete the information at the top of page 3.

If yes to items 13 e - h, complete the following information and provide a copy of any hiring agreements:

Name & Mailing Address	Date Hired	Date Ended
_____	_____	_____

Type of the soliciting individuals or companies \_\_\_\_\_

Name & Mailing Address	Date Hired	Date Ended
_____	_____	_____

Type of the soliciting individuals or companies \_\_\_\_\_

Name & Mailing Address	Date Hired	Date Ended
_____	_____	_____

Type of the soliciting individuals or companies \_\_\_\_\_

Name & Mailing Address	Date Hired	Date Ended
_____	_____	_____

Type of the soliciting individuals or companies \_\_\_\_\_

14. In the state of Iowa, does the company:	Yes	No
Have a warranty on its products (include a copy of the warranty)?	_____	_____
Have an office, agency, warehouse, or any other place of business?	_____	_____
Pay an employee for the use of part of a home or any other location?	_____	_____

Please provide dates and addresses:

_____	_____
_____	_____
_____	_____

15. While traveling in Iowa, did:	Yes	No	How Often?
Employees get involved in warranty matters?	_____	_____	_____
Non-employees (dealers, retailers, service facilities, etc.) get involved in warranty matters on behalf of the company?	_____	_____	_____
Non-employees perform warranty repairs on behalf of the company?	_____	_____	_____

a. Please explain, in detail, all yes answers:

b. If non-employees were involved in warranty matters, please complete the following:

Name/Address	Phone Number	Relationship Started	Relationship Ended
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

16. Did the company own or retain title to tangible personal property or real property located or used in Iowa other than employee vehicles? Yes \_\_\_\_\_ No \_\_\_\_\_

Year	Property Type	Location	Owned/ Rented
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

17. Were products shipped into Iowa in returnable containers? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please explain. This explanation should include a description of the containers and who had title to the containers while they were in Iowa.

18. Does the company deliver its products:	Yes	No
By common carrier or U.S. mail?	_____	_____
By company owned vehicles?	_____	_____
By company leased vehicles?	_____	_____
From a location in Iowa?	_____	_____
Into Iowa, on consignment?	_____	_____

19. Does the company have any franchises or licensing agreements or receive payments for the use of trademarks or trade names in Iowa? Yes \_\_\_\_\_ No \_\_\_\_\_

**If yes, please provide a copy of the agreements or receipt of payments.**

## IOWA ACTIVITIES OF EMPLOYEES

**IMPORTANT NOTICE:** The remaining questions relate to employee activities in Iowa for the periods on page 1. "Employees" means all people entering Iowa on company business regardless of domicile or office location. If no employees travel in Iowa, go to question 30.

Select Yes or No, where applicable.

20. For all present and former employees who have entered Iowa, please complete the following (**include copies of the employees' job descriptions and that of his/her immediate supervisor**):

Name, Title & Mail Address	Date Hired	Date Ended
_____	_____	_____
Division or Subsidiary _____	Home Phone	_____
Name, Title & Mail Address	Date Hired	Date Ended
_____	_____	_____
Division or Subsidiary _____	Home Phone	_____
Name, Title & Mail Address	Date Hired	Date Ended
_____	_____	_____
Division or Subsidiary _____	Home Phone	_____
Name, Title & Mail Address	Date Hired	Date Ended
_____	_____	_____
Division or Subsidiary _____	Home Phone	_____
Name, Title & Mail Address	Date Hired	Date Ended
_____	_____	_____
Division or Subsidiary _____	Home Phone	_____

21. While in Iowa, did company employees:	Yes / No	How Often?
Install products?	_____	_____
Assemble products?	_____	_____
Authorize the installation of products?	_____	_____
Supervise the installation of products	_____	_____
Inspect products after installation?	_____	_____
Repair products?	_____	_____
Authorize product repairs?	_____	_____
Supervise product repairs?	_____	_____
Inspect products after repair?	_____	_____
Appoint service/repair brokers/independent contractors?	_____	_____
Contract with service/repair broker/distributors?	_____	_____
Terminate service/repair brokers/independent contractors?	_____	_____
Supervise service/repair brokers/independent contractors?	_____	_____

a. If products were installed, what was installed?

b. If products were repaired, what was repaired?

c. Please explain any yes responses:

22. While present in Iowa, have company employees:	Yes / No	How Often?
Collected deposits from customers?	_____	_____
Received payment(s) from a customer?	_____	_____
Assisted in the collection of overdue accounts?	_____	_____

Please explain all yes answers:

23. While present in Iowa, have company employees trained your customers in:	Yes / No	How Often?
Product use?	_____	_____
Servicing products?	_____	_____
Product installation?	_____	_____
Product examination and trouble shooting?	_____	_____

Please explain all yes answers:

24. While present in Iowa, have company employees:	Yes / No	How Often?
Performed engineering, consulting, or design services?	_____	_____
Provided any technical assistance?	_____	_____
Performed any research or testing?	_____	_____

Please explain all yes answers:

25. While present in Iowa, have company employees trained brokers or dealers in:	Yes / No	How Often?
Servicing/repairing products?	_____	_____
Product installation?	_____	_____
Product examination and trouble shooting?	_____	_____

Please explain all yes answers:

26. While present in Iowa, have the company employees:	Yes / No	How Often?
Sold merchandise or products in their possession?	_____	_____
Replaced customers' merchandise or products with merchandise or products in their possession?	_____	_____
Removed or destroyed any merchandise or products, for any reason?	_____	_____
Verified the removal or destruction of any merchandise or products, for any reason?	_____	_____
Picked up merchandise, products, or other company property from anyone located in Iowa?	_____	_____
Delivered merchandise, products, or other company property to anyone located in Iowa?	_____	_____
Inspected products or merchandise for any reason (this would include taking pictures of damaged or defective products)?	_____	_____

Please explain all yes answers:

27. While present in Iowa, have company employees:	Yes / No	How Often?
Actually resolved or aided in the resolution of complaints or problems?	_____	_____
Relayed a report to an out-of-state location for resolution?	_____	_____

a. What has been the nature of the complaints?

b. How do employees in Iowa resolve or assist in resolving complaints?

c. How does the out-of-state location resolve complaints?

28. While present in Iowa, have company employees performed any other activities not mentioned in any of the other questions? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please explain any other activities, including how often these activities occurred.

29. Please provide the names, addresses, titles and telephone numbers of all employees who helped complete this questionnaire or provided information for the questionnaire.

Name	Title	Phone Number
_____	_____	_____

Address: \_\_\_\_\_

Name	Title	Phone Number
_____	_____	_____

Address: \_\_\_\_\_

Name	Title	Phone Number
_____	_____	_____

Address: \_\_\_\_\_

Name	Title	Phone Number
_____	_____	_____

Address: \_\_\_\_\_

30. Please provide the name, address, title and telephone number of the employee we should contact for further information.

Name	Title	Phone Number
_____	_____	_____

Address: \_\_\_\_\_



I declare that the information furnished in response to this questionnaire is to the best of my knowledge and belief, true, correct, and complete:

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Date

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Signature of Corporate Officer, Partner or Owner

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Title of Corporate Officer, Partner or Owner

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Preparer's Name (print or type)

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Preparer's Title (print or type)

---

Preparer's Signature

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Preparer's Phone Number

**Mail the completed questionnaire to:**

Iowa Department of Revenue  
Examination Section/Compliance Division  
PO Box 10456  
Des Moines, IA 50306-0456